
EXHIBIT B

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Delphi S&C Rot

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DANICE MANUFACTURING COMPANY

P.O. Box 699

South Lyon, Michigan 48178-0699

December 19, 2005

Mr. Robert T. Andary
Delphi Corporation
World Headquarters and Customer Center
5725 Delphi Drive
Troy, Michigan 48098-2815

Dear Mr. Andary:

The first year operating under our December 23, 2004, letter agreement has worked out quite well. Danice was able to consistently supply quality product on time and without any increases in prices during the year. That letter agreement terminates on December 31, 2005, and we would be pleased to renew it, without any price changes, and to allow it to renew automatically in future years, unless either Danice or Delphi affirmatively elects to terminate it on or prior to December 1st of each year.

If agreeable to Delphi, this letter would then constitute our new contract, and it would be based upon the following terms:

1. This contract will apply to all currently outstanding and to all future purchase orders, and will be effective January 1, 2006.
2. Prices will be as per the attached schedule for orders placed during the first 12 weeks of 2006.
3. Danice will advise Delphi of price changes approximately 4 weeks prior to the end of the 12 week period referred to in paragraph 2. The new prices will then be effective for all orders placed during the next 12 weeks. This process will continue as long as the contract remains in effect, with Danice having the option to revise pricing at 12 week intervals.
4. Payments for products shipped must be made in accordance with the Delphi general terms and conditions as then in effect, provided, however, that Danice reserves the right to require payments to be made within 15 days of shipment by providing Delphi with prior notice of this change if, at any time in the commercially reasonable exercise of its judgment, it deems itself to be insecure either with respect to payment or the timing of payment or both.
5. "Orders placed" means orders placed for product to be released on the electronic schedule.
6. Scheduling as received by electronic releases will be deemed to be the authorization for Danice to order raw material and manufacture product.
7. Danice will attempt to accommodate the daily pull sheets that it is working on from time to time if the procedures regarding daily pull sheets are at any time reinstituted by Delphi, but otherwise the normal manufacturing cycle will be approximately six weeks, plus the material procurement time.
8. No charge-backs, cost recoveries or other setoffs will be permitted without the prior written consent of Danice.

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9. The terms and provisions set forth in this letter will renew automatically as of January 1 of each year unless either party provides written notice of cancellation to the other party on or before December 1st of the preceding calendar year.

This is not an exclusive contract. Delphi is free to order parts from any other supplier. However, Delphi acknowledges that if the current level of orders is materially reduced, then the prices specified by Danice for future orders of the remaining parts will be significantly higher.

If there is any future breach by Delphi of any of the foregoing terms and conditions, then all outstanding contracts will be deemed to have been breached and Danice will have no further obligation to ship any parts to Delphi under any outstanding contract. Delphi will nevertheless remain responsible for the payment of any parts shipped and/or work in process as of the effective date of the breach.

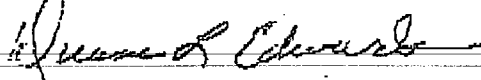
The terms and conditions set forth in this letter supersede and replace all outstanding contracts, purchase orders and/or general terms and conditions, and not just those expiring on December 31, 2005. Effective January 1, 2006, the then most current version of the Delphi general terms and conditions applicable to U.S. suppliers will apply. However, to the extent that those terms and conditions, or any future contracts, purchase orders and/or general terms and conditions, are inconsistent with the terms of this letter, this letter will control unless we mutually agree to the contrary in a writing specifically referring to this letter that is signed by each of us.

If the foregoing is not satisfactory, then Danice will honor all open contracts through December 31, 2005, as provided for in the December 23, 2004 letter between Delphi and Danice that represents our current agreement, but it will not accept any orders after December 31, 2005, unless and until a mutually agreeable extension of the December 23, 2004, letter agreement is worked out and signed.

You have represented to me that you have the authority to enter into these agreements and to bind Delphi to them. If the foregoing is agreeable, please sign the acknowledgement below and return an executed copy of this letter to me.

Very truly yours,

DANICE MANUFACTURING COMPANY



Duane L. Edwards
President

THE FOREGOING IS ACKNOWLEDGED
AND AGREED UPON:

DELPHI CORPORATION

By:  12-21-05

Its:  12-21-05

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